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AUTHOR Widerquist, Karl
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ABSTRACT

New York State's School Tax Relief Aid (STAR) heavily favors wealthier districts, partially reversing equalizing effects that state aid is designed to have. Normally state school aid helps bring less wealthy school districts closer to the standard of wealthier districts. It increases and makes up the lost revenue from taxpayers in the state as a whole. Increasing the property tax exemption reduces more from the burden of wealthier taxpayers than from less wealthy taxpayers, especially those in big cities. The third and fourth years are projected from previous trends, since the study was written halfway through the third year. Combined Wealth Ratio (CWR) and Operating Aid are the two important variables compared. CWR is designed so that the average is 1.0, with most schools varying from 0.3 to 3.0. Operating Aid is the primary form of state aid to school districts and is highly negatively correlated (-62.51 percent) with CWR. Wealthier districts receive more Operating Aid than less wealthy districts. The correlation between STAR and CWR is positive (12.43 percent in 1999). The districts were grouped by CWR into five equal-sized quintiles to determine the average levels of wealth and aid for each quintile, with each quintile having approximately the same number of students. The five large cities including New York City were examined separately. Data for this study were provided by the New York Office of Real Property Services and by the Department of Education. (RKJ)

THE REGRESSIVE EFFECT OF STAR

Educational Priorities Panel

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February, 2001

Author, Karl Widerquist, EPP Budget Analyst

Introduction

The purpose of this report is to examine the effects of School Tax Relief Aid (STAR) on the distribution of New York State aid to school districts. This report finds that STAR so heavily favors wealthier districts that it partially reverses the equalizing effects that state aid is designed to have and that it runs counter to the goals of state aid to school districts. The aim of most types of state school aid is to help bring less-wealthy school districts (with less ability to raise revenue themselves) closer to the standard of wealthier districts. STAR, however, is designed to reduce the tax burden on local taxpayers by increasing the exemption for individual property taxes and making up the lost revenue for local school districts. But as this report shows, STAR does so in a regressive manner.

STAR is not so much tax relief as it is a tax shift. STAR does not represent a reduction in school spending or cost that is being passed on to the taxpayers. It is simply the replacement of locally raised revenue with state revenue. **Effectively STAR moves some of the burden for paying for local public schools from some local taxpayers to taxpayers in the state as a whole. Because it does so by increasing the property-tax exemption, it reduces more of the burden from wealthier taxpayers than from less-wealthy taxpayers, especially those in the big cities.** Thus, STAR makes relatively fewer state funds available to less-wealthy districts.

This study uses data provided by the New York State Office of Real Property Services and by the Fiscal Analysis Unit of the Department of Education to examine the changing effects of STAR while it is being phased-in. STAR was begun in the 1998-1999 school year and will be fully phased-in by the 2001-2002 school year. The first year of the phase-in began with a \$50,000 enhanced property-tax exemption for seniors. That is, the first \$50,000 of the value of a senior's home is not taxable under the STAR program, but school districts receive a reimbursement from the state to make up for the revenue lost because of this exemption. In the second year of the phase-in (1999-2000) the regular exemption (for non-seniors) was added at \$10,000. While the enhanced senior exemption remains at \$50,000, the regular exemption rises to \$20,000 in the 2000-2001 school year and to \$30,000 in the 2001-2002 school year, at which time STAR will be fully phased-in.

Because we are currently in the middle of the third year of the STAR phase-in, there is no data on how much STAR funds will be distributed to districts in the third and fourth years of the phase-in. However, this study estimates the level of STAR aid for those years by taking the level of regular STAR distributed in the 1999-2000 school year and multiplying it by two for the 2000-2001 school year and by 3 for the 2001-2002 school year and adding those figures to the enhanced senior exemption from 1999-2000. This is equivalent to estimating STAR for this year and next year assuming that nothing else changes from the 1999-2000 school year (e.g. enrollment, participation, the number of people eligible for the enhanced senior exemption, other relevant state laws, etc.). In other words, one could think of this as an estimate of how much STAR would have been paid to each district had STAR been fully phased-in by 1999. It is a somewhat rough estimate, but the general pattern of aid shown by these figures is not likely to be reversed by subsequent changes in other relevant factors. The STAR program comes to an annual \$2 billion commitment, which is sizable given that Operating Aid comes to about \$6 billion a year.

One of the most important factors that is likely to change is participation: as STAR increases more and more individuals are likely to claim the exemption and, thus, the level of STAR paid out to districts will probably be higher than the estimates here. Also, there exists a real possibility that individual districts will respond to the increased property-tax exemption by increasing their property-tax rates. This strategy will allow districts to raise more revenue without increasing the total property-tax burden on their residents. If so, the disqualifying effects of STAR are likely to be even greater than they appear in this report.

After obtaining estimates of the amount of STAR that will be paid to each district when the program is fully phased-in, the next step is to compare STAR among districts across the state and to compare it to other forms of state aid.^{*} To compare STAR across school districts, STAR is divided by enrollment to determine the per-pupil level of STAR for each district.

The wealth distribution of STAR

This report used two important variables for comparison: Combined Wealth Ratio (CWR) and Operating Aid. CWR is one of the state's measures of a school district's wealth and ability to raise revenues. It is designed so that the average district will have a CWR of 1. CWR ranges from 0.20 in the poorest district (Salmon River) to more than 20.0 in the wealthiest district in the state (Fire Island[†]). Most schools have a CWR in the range of 0.30 to 3.00. Operating Aid is the primary form of state aid to school districts and, as Table 1 shows, it is highly negatively correlated with CWR. The correlation coefficient for CWR and Operating Aid is negative and strong (-62.51%), meaning that less wealthy districts receive more Operating Aid per pupil than wealthier districts. Though not as strong, the correlation between STAR and CWR is positive (12.43% in 1999), meaning that taxpayers in wealthier districts receive more STAR relief than those in less wealthy districts. Therefore, STAR partially reverses the equalizing effects of other forms of state aid, such as Operating Aid.

Table 1: The Correlation between STAR and CWR	
	CWR
Operating Aid 1999-2000	-62.51%
STAR 1998-1999	3.44%
STAR 1999-2000	12.43%
STAR 2000-2001	14.45%
STAR 2001-2002	15.39%

^{*} Several districts were removed from the study because they have special legal status or because there were problems matching up data from the two sources. These districts include Bellmore, Bellmore-Merric, Brookhaven-Comsewogue, Cheektowaga-Maryvale, Cheektowaga-Sloan, Comsewogue, Delaware Valley-Jeffersonville, Espnt.-S. Monor, Fayetteville, Fayetteville-Manlius, Fire Island, Inlet, Maryvale, Mohonasen, New Suffolk, North Greenbush, Piseco, Raquette Lake, Rotterdam-Mohonasen, Sagaponack, Sewanhaka, Sloan, South Mountain Hickory, Sullivan West, Valley Stream CHS, Valley Stream UF, Valley Stream 30, and Wainscott.

[†] Fire Island has such a high CWR largely because it is a resort community with very few children. Therefore it was deleted from the study leaving Amagansett, with a CWR of 15.34, as the wealthiest district in the study.

The next step in this study was to rank the districts by CWR and to group them into five equal-sized quintiles and to determine the average levels of wealth and aid for each quintile.* Each quintile has approximately the same number of students, and they are ranked from the first (wealthiest) to the fifth (least-wealthy) quintile. Because of the size and special circumstances of the big five cities (Rochester, Syracuse, Buffalo, Yonkers, and New York) they were removed from the rankings and are discussed separately below. Table 2 and Charts 1, 2, and 3 examine the quintile rankings of school districts.

Column 1 shows the average CWR for each quintile, which is nearly six times as high in the first quintile as it is in the fifth quintile. The rest of the table is discussed in the following pages.

Table 2: The wealth distribution of STAR: 1998-1999 to 2001-2002							
	1	2	3	4	5	6	7
	CWR 99-00	Per pupil Operating Aid 1999-2000	Per Pupil STAR 1998-1999	Per Pupil STAR 1999-2000	Estimated Per Pupil STAR 00-01	Estimated Per Pupil STAR 01-02	Tax Rate for Aid 1999-2000
Quintile 1 (wealthiest)	2.74	\$549	\$304	\$671	\$971	\$1,271	16.41
Quintile 2	1.17	\$1,471	\$319	\$641	\$909	\$1,177	20.33
Quintile 3	0.88	\$1,971	\$299	\$544	\$753	\$962	19.89
Quintile 4	0.67	\$2,512	\$237	\$445	\$617	\$789	19.32
Quintile 5 (Least Wealthy)	0.47	\$3,530	\$195	\$370	\$514	\$659	19.13

* Simple, rather than weighted averages, were used in this study because the emphasis of the research is on the amount of per pupil aid received by the typical district in the quintile, rather than on the amount of aid received by the typical pupil in the quintile.

Column 2 and Chart 1 show per pupil Operating Aid for each quintile. Notice that the first (or wealthiest) quintile receives less than one-sixth the amount of operating aid as the fifth, or least wealthy, quintile.

Chart 1: Per Pupil Operating Aid, 1999-2000

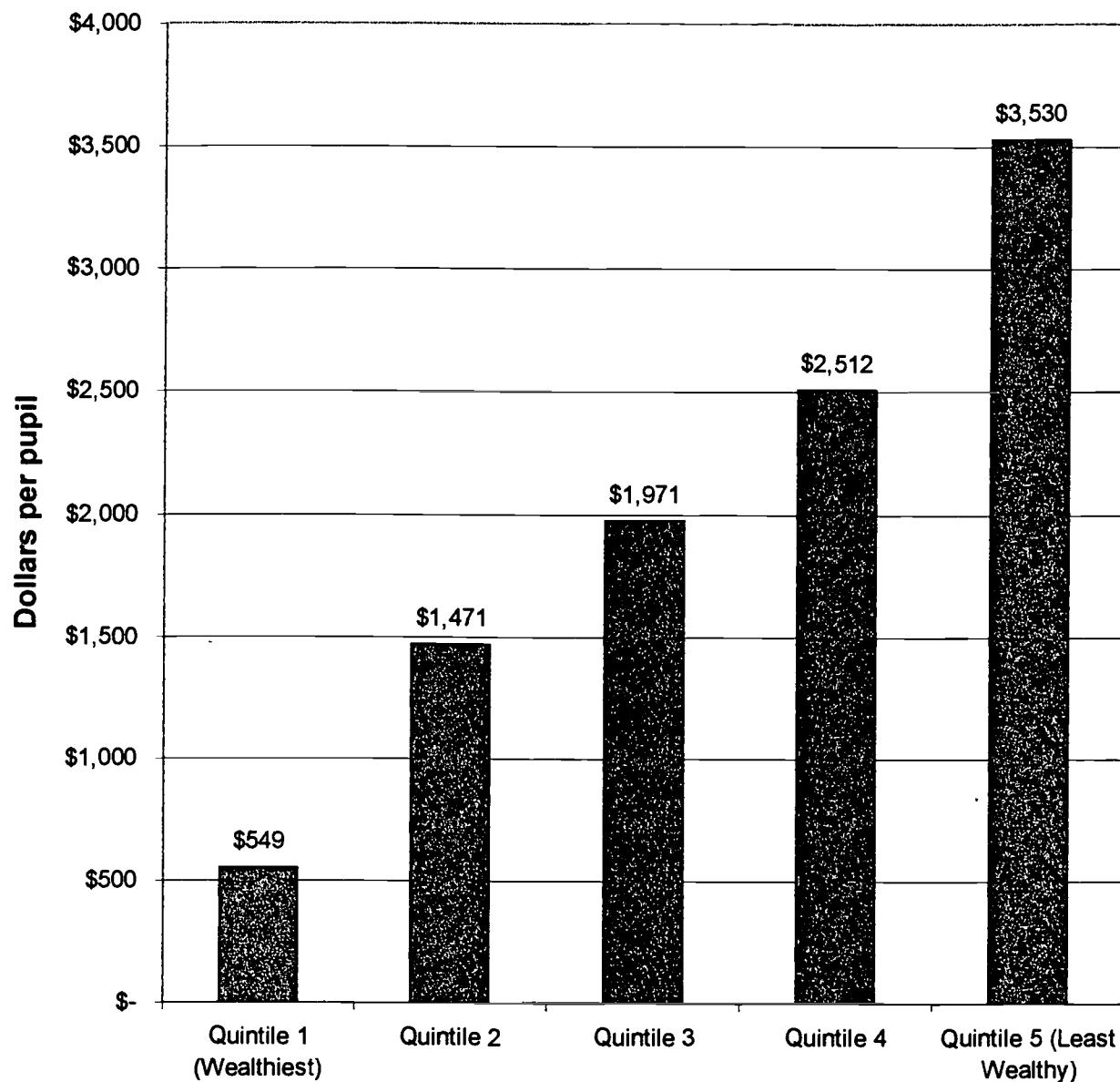
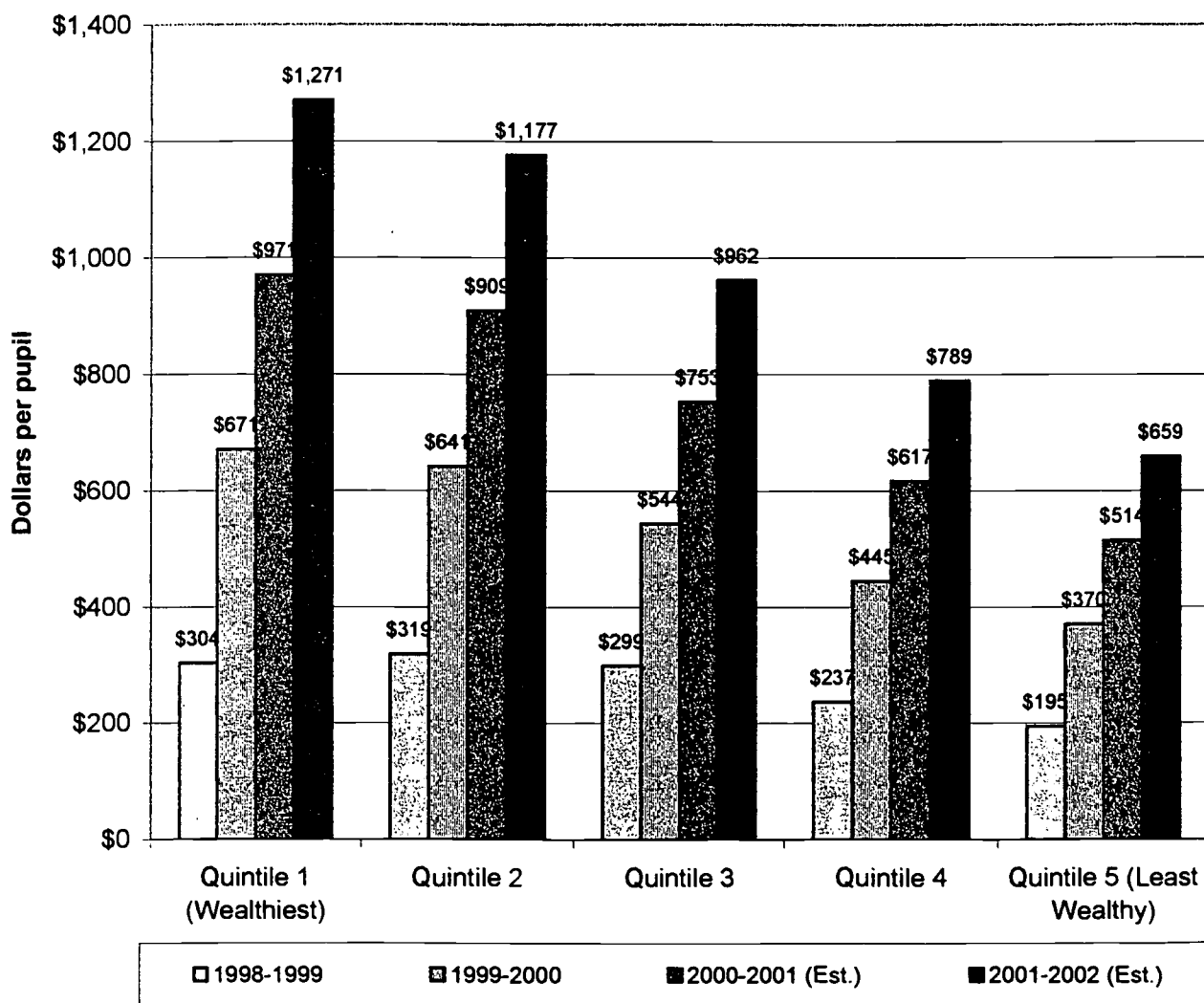


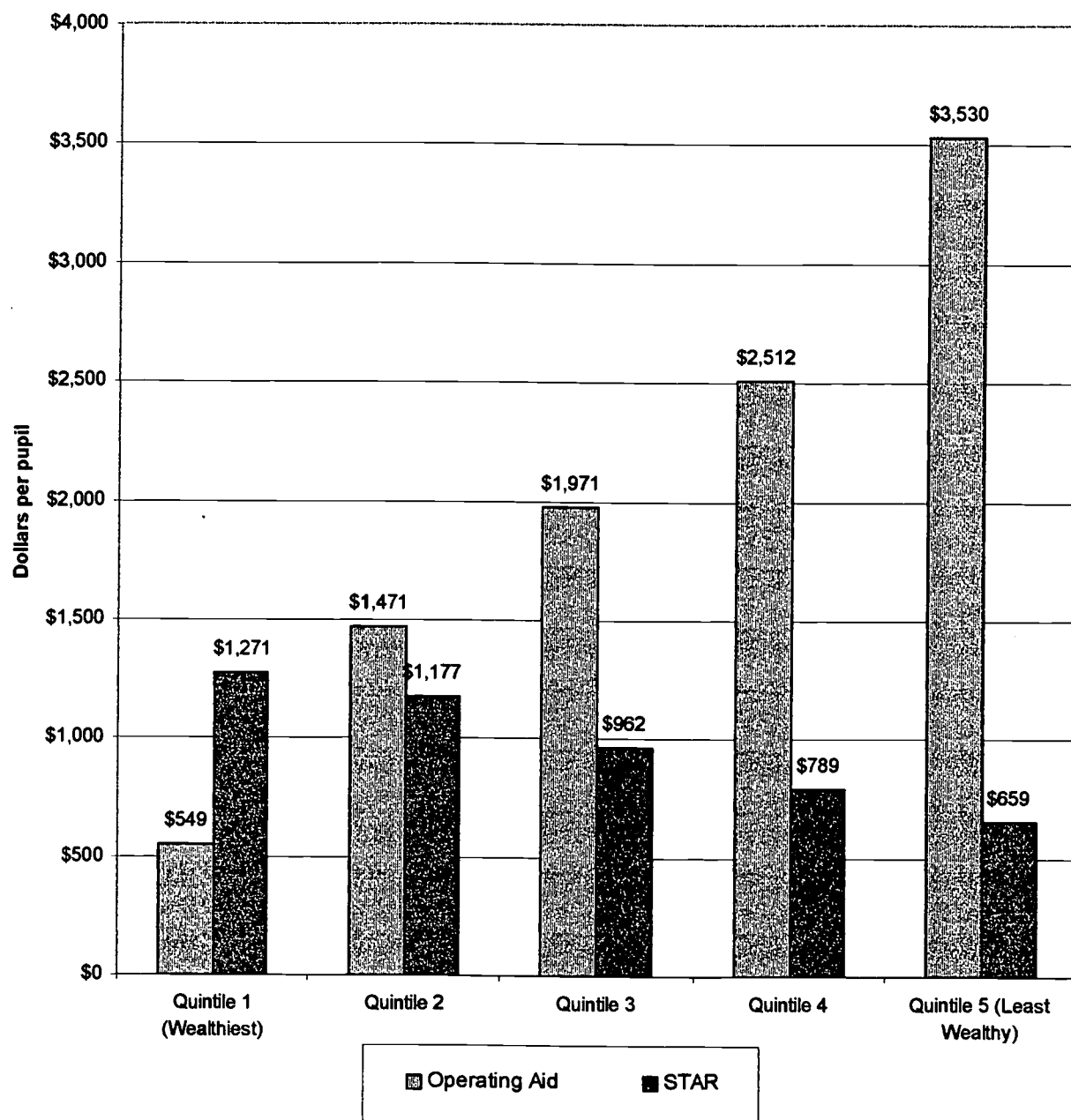
Chart 2 shows average per pupil STAR by quintile over the four years in which STAR is being phased-in. The same figures are presented in columns 3, 4, 5, and 6 of Table 2. Notice that the pattern of STAR is the reverse of the pattern for Operating Aid. Instead of the least wealthy district receiving the most aid, it receives the least. The estimates show that the first quintile will receive nearly double the amount of STAR received by the fifth quintile in the 2001-2002 school year (\$1,271 per pupil as opposed to \$659 per pupil in the least wealthy quintile). This demonstrates that STAR has a disqualizing effect on independent school districts.

Chart 2: Per pupil STAR over the phase-in: 1998-1999 school year to 2001-2002 school year



A more direct comparison between STAR and Operating Aid is given in Chart 3, which compares the estimates of per pupil STAR in 2001-2002 to the actual levels of per pupil Operating Aid in 1999-2000 (the latest year for which figures are available). Notice that STAR counteracts some of the progressive effects of Operating Aid. Compared to Operating Aid, STAR is a fairly small amount of money for the fifth quintile, but for the first quintile, STAR is twice as large as Operating Aid.

Chart 3: A comparison of fully-phased-in STAR (2001-02) to Operating Aid (1999-01) on a per pupil basis



Column 7 of Table 2 makes a different comparison. This figure is the average tax rate per \$1,000 of property value in each quintile. The average tax rate for most quintiles is around 19 or 20, but the tax rate for the wealthiest quintile is only 16.41. In other words, the tax rate in the highest quintile is significantly lower than in the other four quintiles, yet this quintile receives the most revenue from STAR. That is, the highest level of STAR aid is not going to the most heavily taxed districts. The less-wealthy quintiles are all taxing themselves at a higher rate than the first quintile, but receive less revenue from STAR. Thus, STAR is not a terribly effective form of school tax *relief* for the more heavily taxed districts. It should also be noted that the school tax rate is highly variable within each quintile both in terms of the property tax rate and in terms of revenue raised relative to district income. Thus, the less wealthy districts as a whole receive significantly less STAR even though they do not, as a whole, pay lower taxes some of the less wealthy districts pay taxes well above the state average.

The Five Big Cities

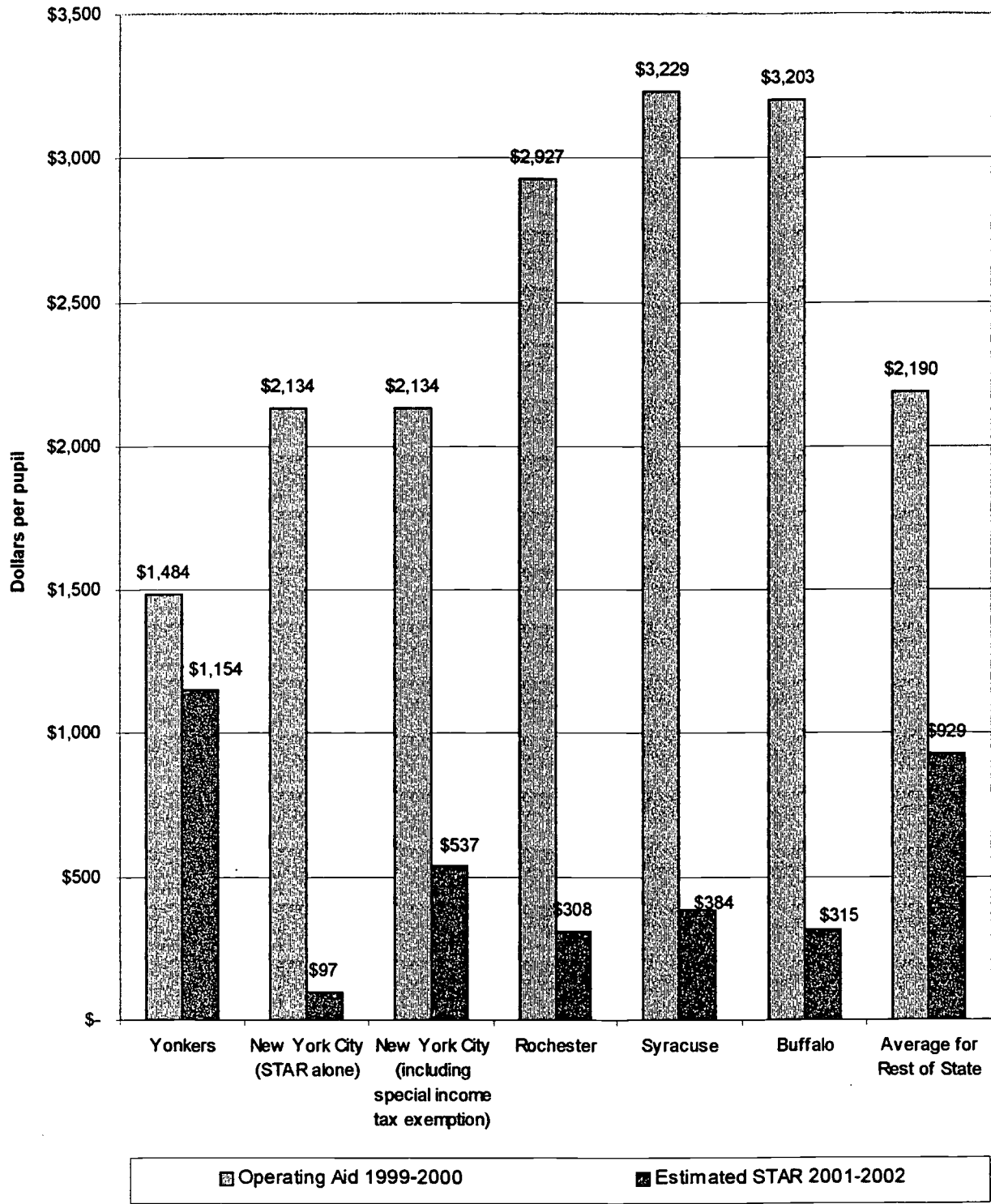
Table 3 and Charts 4 and 5 compare STAR for the five big cities (Yonkers, New York, Rochester, Syracuse, and Buffalo) to the state average. Notice first that most of the big five have below average CWR. Only Yonkers, with a CWR of 1.13, is slightly wealthier than the state average (1.00). Buffalo, Rochester, and Syracuse all have CWRs barely more than half the state average.

New York City is listed twice because of its special status. Because of its mix of tax revenue sources, New York City was given a contrived income tax deduction. "New York City (STAR alone)" excludes the special income tax exemption and "New York City (with exemption)" includes it. It is clear from Charts 4 and 5 that all of the big cities except Yonkers do poorly under STAR. New York City, even with the special income tax exemption, will receive only \$537 per pupil in STAR—less than 60% of the state average of \$929 per pupil. Rochester, Buffalo, and Syracuse are all estimated to receive only about one-third of the state average.

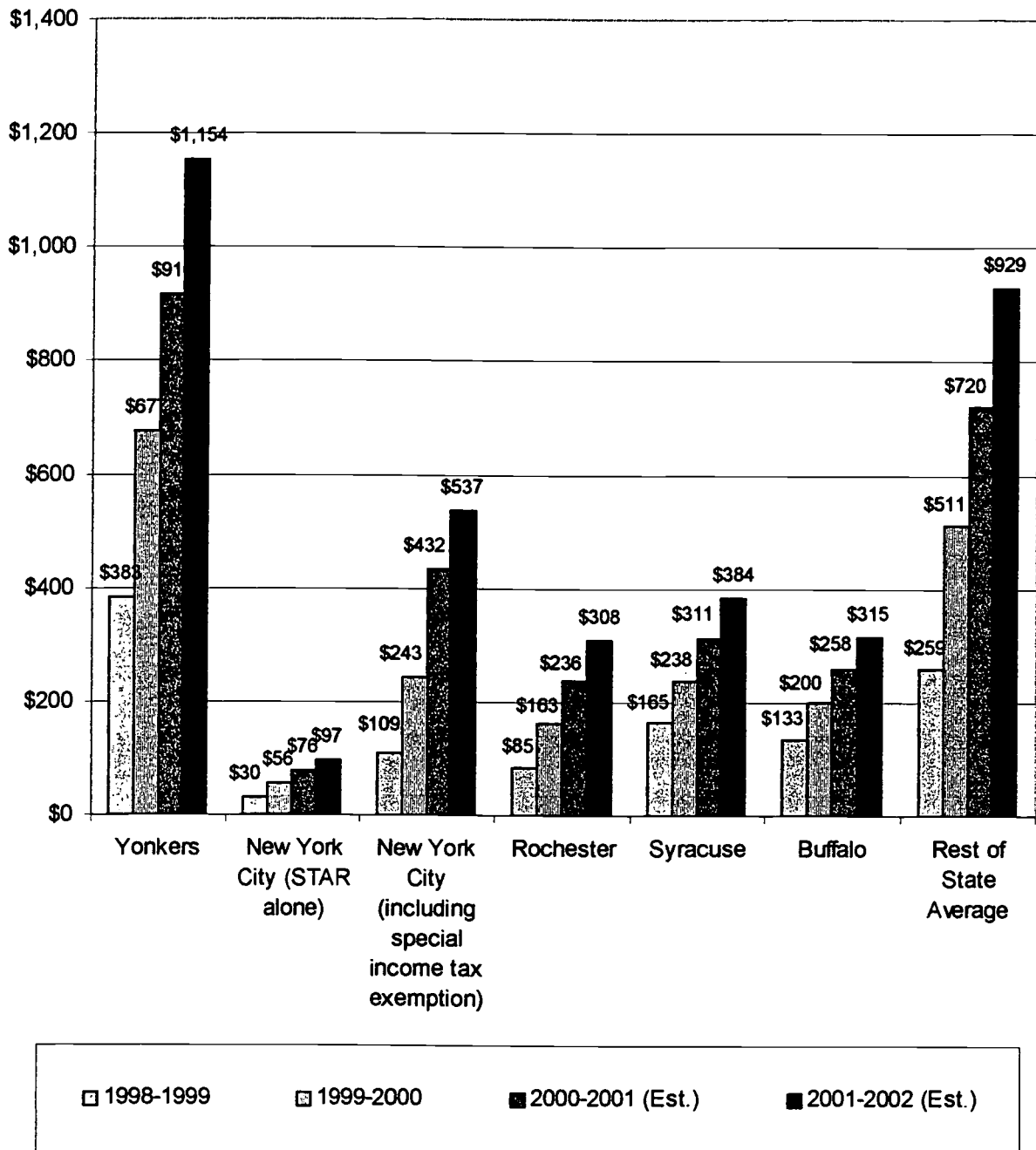
Table 3: STAR and The Five Big Cities: 1998-1999 to 2001-20002							
	1	2	3	4	5	6	7
	CWR 1999- 2000	Per Pupil Operating Aid 1999-2000	Per Pupil STAR 1998-1999	Per Pupil STAR 1999-2000	Estimated Per Pupil STAR 2000-2001	Estimated Per Pupil STAR 2001-2002	Tax Rate for Aid 1999-2000
Yonkers	1.13	\$1,484	\$383	\$677	\$916	\$1,154	14.28
New York City (STAR alone)	0.94	\$2,134	\$30	\$56	\$76	\$97	15.62
New York City (with exemption)	0.94	\$2,134	\$109	\$243	\$432	\$537	15.62
Rochester	0.53	\$2,927	\$85	\$163	\$236	\$308	20.74
Syracuse	0.51	\$3,229	\$165	\$238	\$311	\$384	11.83
Buffalo	0.51	\$3,203	\$133	\$200	\$258	\$315	12.58
Rest of State Average	1.00	\$2,190	\$259	\$511	\$720	\$929	18.87

* The "tax rate" for the five big cities is not directly comparable to the tax rate for other school districts in the state. In fact, it is not a tax rate at all but a rough estimate of the school tax burden for the big cities. There are no school tax rates for the five big cities, because the school districts do not have independent authority as other districts do to levy school taxes, but must receive revenue from the cities. The tax rate for aid is defined as total general fund revenue for the school district minus non-tax revenue divided by the district's actual full property value. Total general fund expenses do not include all debt service expenses; some are included in the Debt Service Fund instead and are not included in these figures.

Chart 4: A comparison of fully-phased-in STAR (2001-2002) to Operating Aid (1999-2000)



**Chart 5: Per pupil STAR for the 5 big cities over the phase-in:
1998-1999 to 2001-2002**



Discussion

This report has shown that STAR heavily favors wealthier districts at the expense of less wealthy districts and at the expense of the five big cities. The estimates show that the disequalizing effects of STAR will increase significantly by the time it is fully phased-in. **At that time, the average district in the wealthiest quintile will receive more revenue from STAR than from Operating Aid.** One might be tempted to think that favoring wealthier districts is not so important because STAR is a form of tax relief and tax relief is obviously going to help most those who pay the most taxes; that is the wealthiest. But there are two problems with this belief:

Ineffective Tax Relief It has been shown above that (to the extent that STAR is tax relief) STAR is a rather ineffective form of tax relief, giving the greatest benefit to those in the quintile with the lowest average tax rate. Although many districts in the bottom quintile have relatively high tax rates, some of the neediest districts in the state are taxing themselves heavily and still not raising enough revenue to support proper schools even with help from state aid. Yet, these districts are gaining very little from STAR. Scio, for example, with a CWR of 0.32 is less wealthy than all but five districts in the state, and it has a tax rate of \$31.52*—more than 66% higher than the state average (\$18.87). Its taxes are high both in terms of its tax rate and in terms of the residential levy as a percentage of district income. Certainly, if any districts are in need of tax relief, Scio is one. Yet, in 1999-2000, it received 12% *less* STAR than the state average. **If tax relief is the goal, it should be targeted at those tax payers in districts that are struggling to raise enough taxes to support adequate schools, not to wealthy tax payers in districts that can raise a great deal of revenue with a relatively low tax rate who seem to be the largest recipients of STAR.**

Tax Shift, not Tax Relief STAR does not represent a reduction in school spending or cost that is being passed on to the taxpayers. It is simply the replacement of locally raised revenue with state revenue. **Thus, savings by local taxpayers will have to be made up by other state taxpayers. A tax shift can be a good thing if the redistribution of the burden from some taxpayers to others achieves some worthy goal. But what goal is achieved by redistributing the tax burden away from taxpayers in wealthier districts and towards the state as a whole?**

In the past, the motivation for sharing state revenue with local districts has been to help districts that do not have the resources to provide adequate schools themselves or to help districts with special needs such as a large number of children with disabilities or especially high costs. **But the goal of STAR seems to be simply to replace local revenue with state revenue, and it does so in such a way that it replaces more revenue in wealthier districts than poor districts. Thus, STAR uses state revenue to make it easier for wealthier districts to maintain or even increase the difference in revenue between their schools and all other schools in the state.** This state revenue could be used to help bring the less wealthy districts up to an acceptable standard or to create a more broadly based tax cut that would benefit the less wealthy districts as much as STAR benefits wealthy districts. In short, the effects of STAR run counter to the long-standing goals of state aid to school districts.

* Per \$1000 of assessed value.

STAR was created to aid a downstate suburban constituency that has seen a large increase in property values and a subsequent increase in taxes. This rise in costs must be seen in a context in which wealthy suburban school districts are much better funded than inner-city and poorer districts. They tend to have lower student-teacher ratios, better paid teachers, and better facilities than other districts. One reason for the increase in property values has been the large number of parents moving out of the city to the suburbs so that they could send their children to well-funded public schools. Normally, a district that finds itself paying high taxes faces a trade-off. Taxpayers can have lower taxes and a lower schools budget or they can accept the higher taxes as the cost of having well-funded schools. The only way to give true tax relief is to reduce spending. There is no other option, unless the state steps in. If the state replaces local revenue with state revenue a school district can both maintain its funding level and have lower taxes. If the state does this equally for all school districts in the state it would not be much in the way of tax relief; it would simply replace property taxes with sales and income taxes. **However, if the state steps in only for a few some districts (or substantially more for some districts than others), it can give residents of those districts true tax relief by shifting the burden for supporting their schools onto other taxpayers. STAR creates such a tax shift, but is such a shift desirable?**

STAR allows relatively wealthy districts to shift the burden from their own taxpayers to taxpayers in the state as a whole. Every person in New York pays sales tax and income taxes; today some of that sales tax is being used to help wealthy districts keep their better-funded schools while reducing property taxes paid by their residents.

It is hard to justify great disparities in funding between schools at all when all children equally deserve a good education. If a justification is stated for inequality between schools, it is usually that local districts support their own schools with their own taxes and if some districts are willing to spend more of their own money on their own schools they can have better schools. STAR weakens this justification. STAR allows wealthy districts to maintain better schools than everyone else in the state, partly at the expense of everyone else in the state. With STAR, wealthier districts maintain better funding, not simply because they tax themselves more than other districts, but also because they command more aid from the state than other districts.

STAR but it represents an about face in the goals of school aid and when it is fully phased-in it will be one-third as large as Operating Aid—the primary form of state aid to school districts. STAR is not an insignificant program. The state has long used its statewide income and sales taxes to help increase funding (or reduce the tax-burden) in relatively poorer school districts to decrease the differential in funding between rich and poor districts. STAR for the first time uses statewide taxes to make it easier for wealthier districts maintain the differential between rich and poor districts.

There has been speculation whether districts that receive large amounts of STAR will respond by increasing their tax rates. If so, STAR will not only ease the burden on wealthy districts for maintaining the differential between their budgets and those in the rest of the state, it will also help them increase the differential. Whether districts will respond in such a way is still a matter of speculation, but STAR certainly creates the possibility.

Given all of the regressive cost of STAR to taxpayers across the state, it is still uncertain to what extent it benefits recipients. It certainly reduces property taxes for all taxpayers, but property taxes can be deducted on federal income tax forms. Thus, to the extent that taxpayers claim payment of local property taxes as a deduction on their federal tax returns, some portion of STAR savings ends up being nullified by higher federal tax payments.

One justification for STAR has been the increase in regional costs for housing. The introduction of a regional cost factor into the state aid formula has been recommended by several commissions appointed to study needed reforms in state aid. These recommendations have never been enacted by the legislature. Instead, the state created STAR and other types of aid (including Equalization and Tax Effort Aid^{*}). These programs are a poor proxy for one good regional cost factor. They have irrational side effects and regressive results that do not have to be a part of a regional cost factor. The state aid formula would be much simpler, more effective and more rational if STAR (and these other types of aid) were replaced with a regional cost factor. STAR does effectively serve the political constituency that it was created to help, but this constituency can be helped in ways that do not create regressive side effects.

^{*} See Checkerboard II.



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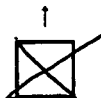
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